

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.12.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.35241 and 35242 of 2019

and WMP Nos.36041 and 36042 of 2019

Sri Vinayaka Agency
rep. By its proprietor
V.Rajaiha
R.J.Complex, A-74, Kovaipudur,
Coimbatore

...Petitioner in both W.P.s

Vs

The State Tax Officer,
Perur Circle, Coimbatore.

... Respondent in both WPs.

Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records of the respondent in TIN:33811926454/2013-14 and 2014-15 dated 03.10.2019 and quash the same.

For Petitioner : Mr.A.P.Srinivas

For Respondents : Mr.Hariharan

Additional Government Pleader

C O M M O N O R D E R

Mr.Hariharan, learned Additional Government Pleader accepts notice for the respondent.

2. In view of the short point raised in these Writ Petitions, being mis match of purchase transactions reflected in the annexures to the returns of turnover filed by the petitioner and those reflected in the annexures of the selling dealers and the fact that admittedly, particulars of the third party dealers have not been provided to the petitioners, by consent and in fact, at request of both learned counsel, the matters are taken up for final disposal at the stage of admission itself.

3. The issue is covered by an order of a Division Bench in the case of The Asst. Commissioner (CT) V. M/s.Althaf Shoes (P) Ltd. (W.A.Nos.1367 and 1368 of 2016 dated 10.11.2016) and an order of the learned Single Judge in the case of M/s.JKM Graphics Solution Private Limited Vs. Commercial Tax Officer (99 VST 343) to be redone de novo.

4. The impugned assessments are thus set aside and the matters remanded to the respondent/Assessing Authority to be redone de novo after furnishing all relevant particulars to the petitioner and affording due opportunity to it and in line with Circular No.3/2019 dated 18.01.2019 directing that assessments involving the question of mismatch be kept in abeyance till a suitable intra-departmental mechanism is put in place.

5. These Writ Petitions are allowed. Connected Miscellaneous Petitions are closed. No costs.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

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To

The State Tax Officer,
Perur Circle, Coimbatore.

+lcc to Mr.A.P.Srinivas, Advocate sr.106465

+lcc to The Special Government Pleader(Taxes) sr.106598

सत्यमेव जयते

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nr 29/01/2020

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